

# Applying for a Washington State CPA License\* - Interstate Reciprocity

## Board of Accountancy Washington State



### Checklist & Instructions

1. **Application:** Submit a complete *License Application* form and the \$300.00 fee. Be sure you complete all parts of the form. When you complete the License Application form you must certify that you have completed the required Continuing Professional Education (CPE) within the 36 months immediately preceding your application.
2. **Education:** Unless you are applying under the 5-in-10 rule (see 5[c] below) you must submit official college transcripts to verify that you meet the education requirement that was in effect in Washington at the time you first sat for the exam. Contact the Board at 360-586-0784, or [cpalicensequestions@cpaboard.wa.gov](mailto:cpalicensequestions@cpaboard.wa.gov) to obtain detailed information on the education requirement in effect when you obtained your initial license.
3. **Status:** You must submit verification that your initial license is active and in good standing, your initial license issue date, the absence of disciplinary proceedings, that you achieved passing grades on the uniform CPA exam, and that you completed an ethics exam. To do this complete Section A of the *Authorization for Interstate Exchange of Examination and Licensure Information* form and submit the form directly to your state of original licensure to request verification of the above information to be sent to the Board.
4. **Ethics:** If you did not complete an ethics exam as part of applying for your initial home state license, you must complete the AICPA's *Professional Ethics for CPAs* with a grade of 90% or better and request to have notice of your grade mailed directly to the Board. For information on the self-study course and the examination contact:
  - (a) Washington Society of CPAs at (425) 644-8199 or (800) 272-8273 (in Washington only) or [www.wscpa.org](http://www.wscpa.org); or
  - (b) American Institute of CPAs at (888) 777-7077 or [www.aicpa.org](http://www.aicpa.org)
5. **Experience:** You must submit verification that you meet the Board's experience requirement. You have three alternatives:
  - (a) Demonstrate that you meet Washington's current experience requirement. Submit a complete *Experience Affidavit* (enclosed) showing completion of the experience requirement as specified in WAC 4-25-730 (enclosed) and Board Policy 2001-2 Experience (enclosed).
  - (b) Demonstrate that you met Washington's experience requirement in effect when you were originally licensed in your home state. If you are using experience obtained during the period October 1991 to June 30, 2001 submit a complete *Experience Affidavit – Public* form (enclosed). If you are using experience obtained prior to October 1991, you will need to use the *Experience Affidavit – Experience prior to October 1991* form. Contact the Board's office for a copy of this form.
  - (c) Verification that in at least 5 of the last 10 years you were a licensed CPA in public practice by submitting the following:
    - (1) A letter(s) from your employer stating you were employed as a CPA in a CPA firm for a specific period of time, or
    - (2) Copies of IRS Form 1040, Schedule C (or equivalent from corporate or partnership returns), or
    - (3) A combination of (1) and (2) above.
6. **CPE:** You must certify that you have completed 120 hours of CPE, with a limitation of 24 hours of non-technical subjects, within the 36 months immediately preceding the date you submit your application for a Washington State license. Note: the Board performs random audits to determine compliance with the CPE requirements. You may be contacted to provide supporting documents.

To assist you, the following forms and information are available on the Board's website:

- Optional CPE Worksheet, CPE Rules, and Questions and Answers
- License Application Form (See pages 2 and 3)
- Authorization for Interstate Exchange of Examination and Licensure Information Form
- WAC 4-25-710 and Policy 1998-1 – Education
- WAC 4-25-730, Policy 2001-2 – Experience, and Experience Affidavit Forms

To facilitate the processing of your application, be sure you fully complete all required forms and submit all required information. If you have questions, feel free to contact the Board at (360) 586-0784 or e-mail [cpalicensequestions@cpaboard.wa.gov](mailto:cpalicensequestions@cpaboard.wa.gov). Note, you may not use the title CPA in Washington State until you submit a *complete* application.

\* As a result of legislative changes to the Public Accountancy Act, effective July 1, 2001, the Board does not issue CPA certificates. All individuals must meet the education, examination, ethics and experience requirements in order to qualify for a CPA license. If you held a Washington State CPA certificate prior to July 1, 2001, to apply for a license you must use the *Certificate-holder License Application* form. The Board is required to comply with the Public Disclosure Act Chapter 42.17 RCW. This Act establishes a strong state mandate in favor disclosure of public records. As such, the information you submit to the board, including personal information, may ultimately be subject to disclosure as a public record.

# General Information for Interstate Reciprocity Applicants

## General Information

Washington State allows individuals holding a license, permit, or certificate to practice public accounting in another state to apply for a Washington State CPA license via one of two available methods: **Interstate Reciprocity** or by **Transfer of Credit**. Both methods are described in full below.

## Application via Interstate Reciprocity

An application by **Interstate Reciprocity** allows an individual who has been licensed to practice public accounting in another state for a substantial period of time a wider range of ways to meet Washington State requirements, however, the application process is more involved than the Transfer of Credit method.

The advantages of applying by **Interstate Reciprocity** are:

1. You can use experience which was obtained more than eight years prior to your application for a Washington State license (with a Transfer of Credit you are limited to eight years prior to your application).
2. If you are applying under the substantially equivalent rule, college transcripts and experience documentation are not needed.
3. If you are applying under the reciprocity 5 in 10 rule, college transcripts are not needed.
4. An ethics exam you completed in another state is accepted in lieu of the AICPA ethics. (Transfer of Credit applicants must complete the AICPA ethics exam.)
5. You can commence using the CPA title as soon as you have filed a complete application. A complete application means the Board has received each item of required documentation in addition to the reciprocity application and fee.
6. If you took the CPA exam for the first time in another state after May 1996, but did not meet Washington State's conditioning requirements\*\* for the exam, then you can only apply via **Interstate Reciprocity** (i.e. you cannot apply via the Transfer of Credit method). \*\*Conditioning Requirements: You must take all sections you have not passed and you must pass a minimum of two sections and obtain at least a grade of 50 on the sections you did not pass in order to obtain conditional credits.

Complexities involved in applying via **Interstate Reciprocity** are that you must:

1. Certify that you have completed 120 hours of continuing professional education (CPE) within the 36 months immediately preceding your application.
2. Hold an active license to practice in another state.

To apply for a Washington state CPA license via **Interstate Reciprocity** use the *License Application* form and follow the *Applying for a Washington State CPA License - Interstate Reciprocity Checklist & Instructions*.

## Application via Transfer of Credit:

Given your situation you may wish to consider applying by **Transfer of Credit**. The advantages for applying by **Transfer of Credit** instead of by Interstate Reciprocity are:

1. You are not required to verify completion of 120 hours of CPE provided no more than four years have lapsed since you passed the CPA exam. If more than four years have lapsed since you passed the CPA exam, you must have completed 120 hours of CPE with a limitation of 24 hours of non-technical subjects and including four hours in ethics applicable to the practice of public accounting in Washington state within the three-year period immediately preceding application.
2. You are not required to hold a current license to practice public accounting in another state.

Complexities involved with a **Transfer of Credit** application are:

1. You must meet the Board's current education requirement.
2. You must complete the AICPA ethics exam with a score of 90% or better.
3. If you sat for the CPA exam for the first time in another state after May 1996, but did not meet Washington State's conditioning requirements for the exam, then you can only apply by Interstate Reciprocity (i.e. you cannot apply by Transfer of Credit).
4. You may not hold out as a CPA in Washington state until you receive your Washington state license from the Board.

To apply for a Washington state CPA license via **Transfer of Credit** use the *License Application* form and follow the *Applying for a Washington State CPA License Checklist & Instructions*.

# License Application

## Board of Accountancy Washington State

**Mail to:**

Washington State Board of Accountancy  
P O Box 43123  
Olympia, WA 98504-3123  
360/586-0784      www.cpaboard.wa.gov

**Fee:** ..... \$300.00

Make Check Payable To: ..... WA State Board of Accountancy  
(Funds must be US dollars drawn on a US bank)

**Applying as (Check one):** ☐ Washington Applicant  
☐ Transfer of Credit Applicant  
☐ Interstate Reciprocity Applicant

**Applicant's Name** (as you wish it to appear on your license):

\_\_\_\_\_

**Last**

\_\_\_\_\_

**First**

\_\_\_\_\_

**Middle**

**Other Names** Attach documentation (such as a court decree or marriage certificate) of other names by which you have been known.

**Address** \_\_\_\_\_

\_\_\_\_\_

**Street**

\_\_\_\_\_

**City**

\_\_\_\_\_

**State**

\_\_\_\_\_

**Zip**

\_\_\_\_\_

**Country**

**Telephone number** (during business hours) \_\_\_\_\_

**Social Security Number (SSN)\*** \_\_\_\_\_

**Date of Birth** \_\_\_\_\_

\*(Please see "Why we ask for your Social Security Number" [on reverse] for important information regarding disclosure of Social Security Number)

**Employer** \_\_\_\_\_

**Address** \_\_\_\_\_

\_\_\_\_\_

**Street**

\_\_\_\_\_

**City**

\_\_\_\_\_

**State**

\_\_\_\_\_

**Zip**

\_\_\_\_\_

**Country**

**Good Character:**

One requirement for licensure is "good character" (generally defined as a personal history free of felonious or dishonest acts). Please answer the following questions. Attach separate page(s) explaining any "yes" answers:

- |  |     |    |
|--|-----|----|
| 1. Have you ever been convicted of a felony? .....   | Yes | No |
| 2. Have you ever been convicted of a crime involving dishonesty? .....   | Yes | No |
| 3. Have you ever had a professional license or permit, or an enrollment to practice before the Treasury Department suspended or revoked? ..... | Yes | No |
| 4. Have you ever been expelled from a professional society? .....  | Yes | No |
| 5. Have you ever been denied the privilege to write the CPA exam? .....  | Yes | No |

**Applicant Transferring Exam Credit from Another Jurisdiction** (Complete this section if you passed the Uniform CPA Examination in another state and you are not applying for a Washington CPA license via reciprocity):

Please list the state in which you passed the Uniform CPA Exam:

**State** \_\_\_\_\_

**Date** \_\_\_\_\_

**Reciprocity Applicants** (Complete this section only if you passed the Uniform CPA Examination in another state and you currently hold a CPA license(s) in at least one state and wish to apply for a license via reciprocity):

Applicants must hold a *valid* license to practice public accountancy issued by another state.

Please identify the source of the first CPA certificate you received:

**State** \_\_\_\_\_ **Original Certificate Number** \_\_\_\_\_ **Date Issued** \_\_\_\_\_

Please list all other CPA certificates you have received:

**State** \_\_\_\_\_ **Reciprocal Certificate Number** \_\_\_\_\_ **Date Issued** \_\_\_\_\_

**Why we ask for your Social Security Number:**

You are required to provide your Social Security Number in order to assist in enforcement of child support laws. Your Social Security Number may also be used for identification purposes. (Section 7, Chapter 160, Laws of 1998.)

**If you did not provide a Social Security Number, please complete the following:**

I have not furnished a Social Security Number on my application for issuance of my CPA license. I do not have a Social Security Number. I declare, under penalty of perjury under the laws of the State of Washington, that the foregoing is true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Location: \_\_\_\_\_

(City, State or Province, Country)

**Signature & Affidavit:**

***Original Signature Required--Do Not Fax***

**Reciprocity Applicants:** WAC 4-25-830 requires a CPA applying for a Washington state CPA license under the reciprocity provisions of RCW 18.04.180 or 18.04.183 to have completed 120 hours of Continuing Professional Education (CPE), with a limitation of 24 hours of non-technical subjects, within the 3-year period immediately preceding application for a Washington state license. The CPE must meet the requirements of WAC 4-25-831 and the CPA must meet the supporting documentation requirements of WAC 4-25-833.

**Washington and Transfer of Credit Applicants:** WAC 4-25-745(5) requires if more than four years have lapsed since you passed the CPA examination, you must have met the Continuing Professional Education (CPE) requirements of WAC 4-25-830(1)(a): 120 hours of CPE with a limitation of 24 hours of non-technical subjects and including four hours in ethics applicable to the practice of public accounting in Washington state within the three-year period immediately preceding application for a Washington state license.

**Affidavit of Applicant:** I, (*applicant*), understand the restrictions imposed by the Public Accountancy Act and the rules adopted by the Washington State Board of Accountancy. I certify under the penalty of perjury that I have fully complied with the CPE requirements of WAC 4-25-830 and supporting documentation requirements of WAC 4-25-833. I also certify under the penalty of perjury that the foregoing information is true and correct.

I understand that making false or misleading responses during the application process constitutes basis for the Board to deny, suspend, or revoke a CPA license and to impose a fine plus the Board's investigative and legal costs in bringing charges.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Location: \_\_\_\_\_

(City, State or Province, Country)